

## Finance

### Finance - Public institutions

#### General Information

#### Finance - Public Institutions

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

#### 1. Fiscal Year calendar

**This report covers financial activities for the 12-month fiscal year.**

Beginning: month/year (MMYYYY)

And ending: month/year (MMYYYY)

#### 2. Audit Opinion

**Did your institution receive an unqualified opinion on its General Purpose Statement from your auditor for the fiscal year noted above?** (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

☐ Yes      ☐ No      ☐ Don't know

**3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model will be implemented by your institution ?**

- ☐ Business Type Activities
- ☐ Governmental Activities
- ☐ Governmental Activities with Business-Type Activities
- ☐ Don't know or undecided at this time

#### 4. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS, whether that column represents a single component unit or a combination of component units. (These component units include affiliated entities as described in GASB statement 39. The provisions of GASB 39 are not required to be implemented until fiscal years beginning after June 15, 2003, therefore no information is required on this portion of the survey until the institution implements the revised component unit definitions set forth in this new standard. If your institution has not implemented GASB 39, enter 0 in each of the blanks below.)

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

**System or Governing Board** (please see instructions about reporting **System** data)

Please select the applicable option below:

- ☐ This Finance Survey form is for an institution that is NOT part of a system
- ☐ This Finance Survey form is for an institution that is part of a system  
Name of the system is:
- ☐ This Finance Survey form is for a system (or governing board) office

Caveats:

**Part A - Statement of Net Assets**

Fiscal Year 2002

**Report in whole dollars only**

Line no.		Current year amount
	Current Assets	
01	Total <u>Current Assets</u>	<input type="text"/>
	Noncurrent Assets	
02	<u>Capital assets</u> - depreciable (gross)	<input type="text"/>
03	<u>Accumulated depreciation</u> (enter as a positive amount)	<input type="text"/>
04	Other noncurrent assets (CV) CV=[A05 - (A02 - A03)]	
05	Total noncurrent assets	<input type="text"/>
06	Total assets (CV) (A01 + A05)	
	Current <u>Liabilities</u>	
07	Long-term debt, current portion	<input type="text"/>
08	Other <u>current liabilities</u> (CV) (A09 - A07)	
09	Total current liabilities	<input type="text"/>
	Noncurrent Liabilities	
10	Long-term debt	<input type="text"/>
11	Other noncurrent liabilities (CV) (A12 - A10)	
12	Total noncurrent liabilities	<input type="text"/>
13	Total liabilities (CV) (A09 + A12)	
	Net Assets	
14	Invested in capital assets, net of related debt	<input type="text"/>
15	Restricted-expendable	<input type="text"/>
16	Restricted-nonexpendable	<input type="text"/>
17	<u>Unrestricted</u> (CV) [A18 - (A14 + A15 + A16)]	

18      Total Net assets (CV) (A06 - A13)

**CV= Calculated Value**

CAVEATS

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**Part A - Plant, Property, and Equipment**  
**Fiscal Year 2002**

**Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	Land & land improvements	<input type="text"/>	<input type="text"/>		<input type="text"/>
22	Infrastructure	<input type="text"/>	<input type="text"/>		<input type="text"/>
23	Buildings	<input type="text"/>	<input type="text"/>		<input type="text"/>
24	Equipment	<input type="text"/>	<input type="text"/>		<input type="text"/>
25	Art and <u>Library collections</u>	<input type="text"/>	<input type="text"/>		<input type="text"/>
26	Property obtained under <u>capital leases</u> (if not included in equipment)	<input type="text"/>	<input type="text"/>		<input type="text"/>
27	Construction in progress	<input type="text"/>	<input type="text"/>		<input type="text"/>
28	Accumulated depreciation	<input type="text"/>	<input type="text"/>		<input type="text"/>

**CV = (Beginning Balance + Additions - Ending Balance)**

CAVEATS

## Part B - Revenues and Other Additions

Fiscal Year 2002

Report in whole dollars only

Line No.	Source of Funds	Current year amount
	<b><u>Operating Revenues</u></b>	
01	<u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; allowances</u>	<input type="text"/>
	<u>Grants and contracts</u> - operating	
02	Federal operating grants and contracts	<input type="text"/>
03	State operating grants and contracts	<input type="text"/>
04	Local/private operating grants and contracts	<input type="text"/>
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	<input type="text"/>
06	<u>Sales &amp; services of hospitals</u> , after deducting <u>patient contractual allowances</u>	<input type="text"/>
07	Independent operations	<input type="text"/>
08	Other sources - operating (CV) [B09 - (B01+ ....+B07)]	
09	Total operating revenues	<input type="text"/>

## Part B - Revenues and Other Additions

Fiscal Year 2002

Report in whole dollars only

Line No.	Source of funds	Current year amount
	<b><u>Nonoperating Revenues</u></b>	
10	Federal appropriations	<input type="text"/>
11	State appropriations	<input type="text"/>
12	Local appropriations, education district taxes, & similar support	<input type="text"/>
	<b>Grants-nonoperating</b>	
13	Federal nonoperating grants	<input type="text"/>
14	State nonoperating grants	<input type="text"/>
15	Local nonoperating grants	<input type="text"/>
16	<u>Gifts, including contributions from affiliated organizations</u>	<input type="text"/>
17	Investment income	<input type="text"/>
18	Other nonoperating revenues (CV) [B19- (B10+...+B17)]	
19	Total nonoperating revenues	<input type="text"/>

**Part B - Revenues and Other Additions****Fiscal Year 2002****Report in whole dollars only**

Line No.	Resource of funds	Current year amount
	Other Revenues and Additions	
20	Capital appropriations	<input type="text"/>
21	Capital grants & gifts	<input type="text"/>
22	Additions to permanent endowments	<input type="text"/>
23	Other revenues & additions (CV) [B24- (B20+...+B22)]	
24	Total other revenues and additions	<input type="text"/>
25	Total all revenues and other additions (CV) (B09+B19+B24)	

**CV = Calculated Value**

CAVEATS

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**Part C - Expenses and Other Deductions****Fiscal Year 2002****Report in whole dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	Instruction					
02	Research					
03	Public service					
05	Academic support					
06	Student services					
07	Institutional support					
08	Operation & maintenance of plant					
09	Depreciation					
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances</u>					
11	Auxiliary enterprises					
12	Hospital services					
13	Independent operations					
14	Other expenses & deductions (CV) CV = [C15- (C01+...+C13)]					
15	Total operating expenses					

**Part C - Expenses and Other Deductions**  
**Fiscal Year 2002**

**Report in whole dollars only**

Line	Description	1	2	3	4	5
No.		Current year total	Salaries & wages	Employee fringe benefits	Depreciation	All other
	<b>Nonoperating</b> Expenses and Deductions					
16	<b>Interest</b>	<input type="text"/>				
17	<b>Other nonoperating expenses &amp; deductions</b> (CV) (C18-C16)					
18	Total nonoperating expenses & deductions (CV) (C19-C15)					
19	Total expenses & deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

**CV = Calculated Value**

CAVEATS

## Part D - Summary of Changes In Net Assets

Fiscal Year 2002

Line No.	Description	Current year amount
01	Total revenues & other additions (from B25)	
02	Total expenses & deductions (from C19)	
03	Increase in net assets during year (CV) (D01-D02)	
04	<u>Net assets</u> beginning of year	
05	<u>Adjustments to beginning net assets</u> (CV) CV = [D06 - (D03+D04)]	
06	Net assets end of year (from A18)	

**CV = Calculated Value**

CAVEATS

**Part E - Scholarships and Fellowships**  
**Part E - Scholarships and Fellowships**  
**Fiscal Year 2002**

**Report in whole dollars only**

Line No.	Source	Current year amount
	Institutional Expenses and Discounts & Allowances	
	Gross Scholarships and Fellowships (no loans included)	
01	<u>Pell grants</u> (federal)	<input type="text"/>
02	Other federal grants	<input type="text"/>
03	Grants by state government	<input type="text"/>
04	Grants by local government	<input type="text"/>
05	Institutional grants from restricted resources	<input type="text"/>
06	<u>Institutional grants from unrestricted resources</u> (CV) CV = [E07- (E01+...+E05)]	
07	Total gross scholarships and fellowships	<input type="text"/>
	Discounts and Allowances	
08	Discounts & allowances applied to <u>tuition &amp; fees</u>	<input type="text"/>
09	Discounts & allowances applied to sales & services of <u>auxiliary enterprises</u> (CV) (E10 -E08)	
10	Total Discounts & Allowances (CV) (E07-E11)	
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	

**CV = Calculated Value**

CAVEATS

**Part F - Component Unit That Uses FASB Standards**Part F - GASB **Component Unit** that uses FASB Standards

Fiscal Year 2002

**Based on requirements of GASB 39, which are not effective until fiscal year 2004**

Entities included:

Primary nature of unit(s)

**Report in whole dollars only**

Line No.

Current year amount

**Statement of Financial Position**

01	Long-term investments	<input type="text"/>
02	Other <u>assets</u> (CV) (F03-F01)	
03	Total Assets	<input type="text"/>
04	Total liabilities (CV) (F03-F08)	
	Net Assets	
05	Temporarily restricted	<input type="text"/>
06	Permanently restricted	<input type="text"/>
07	<u>Unrestricted</u> (CV) [F08-(F05+F06)]	
08	Total net assets	<input type="text"/>

## Part F - Component Unit That Uses FASB Standards

Part F - GASB **Component Unit** that uses FASB Standards  
Fiscal Year 2002

**Report in whole dollars only**

Line No.		Current year amount
<b>Statement of Activities</b>		
09	<b>Investment return</b>	<input type="text"/>
10	Other <b>revenues, gains, &amp; other support</b> (CV) (F11-F09)	
11	Total revenues, <b>gains</b> , & other support	<input type="text"/>
12	Total <b>expenses</b>	<input type="text"/>
12a	Expenses paid to institution (included in F12)	<input type="text"/>
13	Total <b>losses</b> (CV) (F14-F12)	
14	Total expenses and losses (CV) (F11-F15)	
15	<b>Change in net assets</b>	<input type="text"/>
16	Net assets-beginning of year	<input type="text"/>
17	<b>Adjustments to beginning net assets</b> (CV) [F18-(F15+F16)]	
18	Net assets-end of year (from F08)	

**CV = Calculated value**

CAVEATS

**Part G - Component Unit that Uses GASB Standards**Part G - GASB **Component Unit** that uses GASB Standards

Fiscal Year 2002

**Based on requirements of GASB 39, which are not effective until fiscal year 2004**

Entities included:

Primary nature of unit(s)

**Report in whole dollars only**

Line No.

Current year amount

**Statement of Net Assets**

01	Total <b>current assets</b>	<input type="text"/>
02	Total <b>non-current assets</b> (CV) (G03-G01)	
03	Total <b>Assets</b>	<input type="text"/>
04	Total <b>current liabilities</b>	<input type="text"/>
05	Total noncurrent liabilities (CV) (G06-G04)	
06	Total <b>liabilities</b> (CV) (G3-G11)	
	<b>Net Assets</b>	
07	<b>Invested in capital assets, net of related debt</b>	<input type="text"/>
08	<b>Restricted-expendable</b>	<input type="text"/>
09	<b>Restricted-nonexpendable</b>	<input type="text"/>
10	<b>Unrestricted</b> (CV) [G11- (G07+...+G09)]	
11	Total net assets	<input type="text"/>

## Part G - Component Unit that Uses GASB Standards

Part G - GASB **Component Unit** that uses GASB Standards  
Fiscal Year 2002

**Report in whole dollars only**

Line No.		Current year amount
<b>Statement of revenues, expenses, and Changes in Net Assets</b>		
12	Total operating <b>revenues</b>	<input type="text"/>
13	Total operating <b>expenses</b>	<input type="text"/>
13a	Expenses paid to institution (included in G13)	<input type="text"/>
14	Net <b>operating</b> revenues (Expenses) (CV) (G12-G13)	
15	Total <b>nonoperating</b> revenues	<input type="text"/>
16	Total nonoperating expenses (CV) [(G14+G15) - G17]	
17	Net income before other revenues, expenses, gains, or losses	<input type="text"/>
18	Total <b>other additions &amp; deductions</b> (CV) (G19-G17)	
19	<b>Change in net assets</b>	<input type="text"/>
20	Net assets-beginning of year	<input type="text"/>
21	<b>Adjustments to beginning net assets</b> (CV) [G22-(G19+G20)]	
22	Net assets-end of year (from G11)	

**CV = Calculated value**

CAVEATS

**Part J - Revenue Data for Bureau of Census****Part J - Revenues (Census Bureau)**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Amount Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees					
02 Sales and services		<input type="text"/>			<input type="text"/>
03 Federal grants/contracts (excludes Pell Grants)		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from the state government:					
04 State appropriations, current & capital		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
05 State grants and contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Revenue from local governments:					
06 Local appropriation, current & capital		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Local government grants/contracts		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Receipts from property and non- property taxes	<input type="text"/>				
09 Gifts and private grants, including capital grants	<input type="text"/>				
10 Interest earnings	<input type="text"/>				
11 Dividend					

earnings

12 Realized capital  
gains

CAVEATS

	
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**Part K - Expenditure Data for Bureau of Census****Part K - Expenditures**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages		<input type="text"/>			<input type="text"/>
02 Employee benefits, total		<input type="text"/>			<input type="text"/>
03 Payment to state retirement funds		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
04 Current expenditures other than salaries		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Capital outlay:					
05 Construction		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
06 Equipment purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
07 Land purchases		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
08 Interest on debt outstanding, all funds & activities	<input type="text"/>				
09 Scholarships/fellowships					

**CAVEATS**

**Part L - Debt and Assets, page 1**  
**Part L - Debt and Assets**

<b>Debt</b>	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	<input type="text"/>
02 Long-term debt issued during fiscal year	<input type="text"/>
03 Long-term debt retired during fiscal year	<input type="text"/>
04 Long-term debt outstanding at end of fiscal year	<input type="text"/>
05 Short-term debt outstanding at beginning of fiscal year	<input type="text"/>
06 Short-term debt outstanding at end of fiscal year	<input type="text"/>

CAVEATS

## Part L - Debt and Assets, page 2

### Part L - Debt and Assets

#### Assets

Category

Amount

07 Total cash and security assets held at end of fiscal year in sinking or debt service funds

08 Total cash and security assets held at end of fiscal year in bond funds

09 Total cash and security assets held at end of fiscal year in all other funds

#### CAVEATS

  
